

--- **22 on 24 Cigarettes - the BABN 4 mm. Roman overprint for September 1939** ---

--- used by “Rock City”, Quebec [6-13D] - 1939-40 ---

Since 1935 the tobacco companies had been producing a 25¢ *twenty-five* cigarette package for sale across Canada, and a *twenty-four* cigarette package for sale in the City of Montreal and its environs which as of May 1st 1935 had enforced a 2% municipal retail sales tax. This pack of *twenty-four* cigarettes thus sold in Montreal with tax included for 25¢ (since any fraction of a *tax-cent* counted as a whole cent). To date I have not seen a copy of the *twenty-four* cigarette stamp cancelled between 1935 and 1939 by “Rock City Tobacco”, but do not doubt that such exist, since they did not begin to code date their production until mid-1938, and previously had used the plain roller cancellation [6 . . 13D].

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from \$ 4.00 to \$ 5.00 per thousand, the manufacturers attempting to maintain an even 5¢ price level on their brands reduced their packages by one cigarette per pack of ten (or major fraction thereof) and the pre-war “Montreal” package of *twenty-four* became a 25¢ pack of *twenty-two* cigarettes.

As an interim measure, BABN overprinted the twenty-four cigarette imperforate in black ink with four 6½ mm. horizontally stacked central *killer bars*, with a 4 mm. Roman **22** at each side, plus four horizontally stacked 4 mm. bottom *corner-killer lines* as the BABN provisional **RC-468**.

Their early dating system used a consecutively numbered *monthly* sequence running from **1** in October 1938 to its conclusion at **25** when their pre-1939 purchased sheets were exhausted in September 1940. This numerical system probably began when payment up-front for tax stamps began in 1938. Their coding system was next changed to indicate sheets purchased under the Budget of September 1939.



★**RC-468** - **22** on 24 cigarettes, imperf, the BABN 4 mm. Roman overprint for the Budget of 1939, mimeographed **6 . . 13D / 17** by “Rock City Tobacco” in February 1940

--- the cancellation reads vertically up - a single copy to date ---

[★RC-468]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	---	17	---	---	---	---	---	---	---	---	---	---

Since this first copy was cancelled with **6 . . 13D / 17** “Rock City” evidently continued using their pre-war monthly code system (which had begun with **1** in October 1938) before adopting a new code system to mark their production with sheets purchased under the Budget of September 1939.

The different cancellation formats overlap at change-over time, with pre-Budget purchases continuing to be coded with the old format (thus with added *excise duty payable*) and post-Budget purchases use the new format (added *excise duty paid*).

--- 22 on 24 Cigarettes - the BABN 4 mm. Roman overprint for September 1939 ---

--- used by “Rock City”, Quebec [6-13D] - 1940-41 ---

To mark production with stamps purchased under the Budget of September 1939 “Rock City” adopted a four character code in which the first two digits gave the *year* (in reverse order), a third letter gave the *year-quarter*, and a final digit designated the *month* of that quarter. Thus the mimeographed date 14A3 reads as [1941] [1st quarter] [3rd month] - or March 1941.



★ RC-468 - 22 on 24 cigarettes, imperf, the BABN 4 mm. Roman overprint for the September 1939 Budget, mimeographed 6.. 13D / 14A3 by “Rock City Tobacco” in March 1941

--- the cancellation reads horizontally upright - a single copy to date ---

[★RC-468]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	14A3	---	---	---	---	---	---	---	---	---

This code continued unchanged until the Budget of June 1940 when for new purchases the *letter* indicating the month was discontinued, as was the following numerical indicator, and was replaced by a simple numerical month in two digits. Thus 1410 reads as [1941] [10th month] - October.

--- the definitive 22 Cigarettes - used by “Rock City” in 1939-41 ---

Under the Budget of June 1940 package sizes were again reduced by one per ten cigarettes (or major fraction thereof) however production of the *across Canada twenty-three* cigarette package ceased, and the *twenty-five* cigarette pack was re-introduced for 30¢, while the smaller *twenty* cigarette pack sold at 25¢.

On July 1st 1940 Quebec abolishing all previous municipal and provincial tobacco taxes enacted a flat 10% tobacco tax. Thus Rock City’s 1940 *twenty-five* cigarette pack sold in Quebec at 33¢, and in response to dealer’s complaints about their odd cents pricing, early in 1941 the manufacturers introduced a *twenty-two* and an *eighteen* cigarette package intended for Quebec sales at 30¢ and 25¢ respectively.

The twenty-two cigarette Series “C” imperforate was in use at “Rock City” by November 1941. The hidden letters “H-V” indicate that the die had been approved for BABN in mid-1939.

To mark sheets purchased under the Budget of September 1939 “Rock City” adopted a four character code where the first two digits gave the year (in reverse order), a third letter gave the year-quarter, and a final digit gave the month of the quarter. Thus **14B2** reads as [1941][2nd quarter][2nd month] - or May 1941.



★RC-388 - 22 cigarettes, imperf, mimeographed **6 . . 13D / 14B2** by “Rock City Tobacco” in May 1941

--- the cancellation reads horizontally upright - a single copy to date ---

[★RC-388]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	14B2	---	---	---	---	---	---	---

--- the definitive 22 Cigarettes - used by “Rock City” in 1940-42 ---

On sheets purchased under the June 1940 Budget, the letter indicating the year-quarter was discontinued, as was the following month numerical indicator, and replaced by a simple numerical month in two digits. The type face has changed to Gothic. Thus 1407 reads as [1941] [7th month] - or July 1941.



★RC-388 - 22 cigarettes, imperf, mimeographed 6 • 13D / 2401 by “Rock City Tobacco” in January 1942

--- the cancellation reads horizontally upright - 6 copies to date ---

[★RC-388]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	1407	1408	---	---	1411	---
1942	---	---	2403	---	2405	2406	---	---	---	---	---	---

* 1408 has been applied with the Gestetner stencil reversed

--- 22 Cigarettes - the “Rock City” surcharges for the June 1942 Budget ---

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Rock City” surcharged *on-hand* sheets of the imperforate Series “C” twenty-two cigarettes with a two-line 3 mm. Gothic **EXCISE / TAX** above a lower case 4 mm. Gothic **5ct** as the “Rock City” provisional **RC-554**. The surcharge is undated but comes from June 1942. The surcharge was made on sheets of purchased at the pre-1942 Budget rate and in stock at Rock City prior to the excise tax imposition.



★ **RC-554** - **EXCISE / TAX / 5ct** on 22 cigarettes, imperf - the “Rock City” 4 mm. Gothic initial surcharge on **RC-388**

In July 1942, using sheets of **RC-388** purchased from Ottawa at the higher post-Budget excise rate, “Rock City” altered the former surcharge to a *one-time* four-line surcharge, using a 3 mm. Gothic **EXCISE / TAX** over a lower case Gothic 6 mm.

5ct above the 2½ mm. Gothic **2407** as the “Rock City” provisional **RC-561**.



★ **RC-561** - **EXCISE / TAX / 5ct / 2407** on 22 cigarettes, Rock City’s 6 mm. *one-time* Gothic surcharge from July 1942

For sale *within Quebec* under the 1942 Budget *twenty-two* cigarettes would have retailed at 35¢ per pack, while the smaller *eighteen* cigarettes would cost 30¢.

--- 22 Cigarettes - the “Rock City” re-surge of RC-637 for the March 1943 Budget ---

In July 1942 “Rock City” ceased code dating their production, and thus no further date listing of twenty-two cigarettes is possible. Undoubtedly “Rock City” used the 1942 BABN general distribution 6 and 3 mm. **5c. / EXCISE / TAX** surcharge of twenty-two cigarettes, since when the Budget of March 1943 doubled the excise tax, “Rock City” re-surfaced **RC-637** with a 5 mm. dark blue Gothic **10c.** over an 8 mm. *killer square* **O** as the “Rock City” provisional **RC-720**.



★ **RC-720 - 10c. / O** over **5c. / EXCISE / TAX** on 22 cigarettes, imperf,
the “Rock City Tobacco” dark blue re-surge for the March 1943 Budget

For sale *within Quebec*, under the 1943 Budget, *twenty-two* cigarettes would have retailed at 40¢ per pack, while the smaller *eighteen* cigarettes would cost 35¢ per pack.

Judging by the coded production of Imperial Tobacco, use of the BABN surcharged twenty-two cigarette **RC-772**, and of the eighteen cigarette **RC-768** continued until March 1946 when these series cease - probably with the repeal of the 10% provincial tobacco tax. Since Rock City’s production after July 1942 is uncoded and thus undated, this sequence cannot be illustrated *off-package*.

Company re-surcharges under the Budget of March 1943 were made with stock *on-hand* when the Budget was tabled. They were simply a *stop-gap* intended to keep production moving until the proper stamps could be obtained. Thus, speaking generally, there was only *a single* company re-surge for the March 1943 Budget.

In 1943 accounting procedures had changed as companies no longer had to pay *up-front* for excise tax stamps and as a consequence there was no reason for a company to make re-surcharges on Ottawa’s obsolete stock which was thus simply returned by Ottawa to BABN for re-surcharging.

File path is [c:\MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 22 cigarettes \ 6-13D - small],
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